

AMENDED IN ASSEMBLY MAY 23, 2014

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 2040

Introduced by Assembly Member Garcia

February 20, 2014

An act to amend Section 53892 of, and to add Article 10.5 (commencing with Section 53908) to Chapter 4 of Part 1 of Division 2 of Title 5 of, the Government Code, relating to local government.

LEGISLATIVE COUNSEL'S DIGEST

AB 2040, as amended, Garcia. Public official compensation.

Existing law requires the officer of each local agency, who has charge of the financial records of the local agency, to furnish to the Controller a report of specified information that includes, among other things, all the financial transactions of the local agency during the next preceding fiscal year. Existing law requires the Controller to compile and publish reports of the financial transactions of each county, city, city and county, and special district, respectively, together with any other matter he or she deems of public interest.

This bill would require a local agency to additionally report to the Controller the annual compensation of its public officials, ~~including, but not limited to, separately listing the name and title of each public official and his or her monthly salary.~~ *officials.* This bill would also require a local agency that *is required to submit a financial report to the Controller and that* maintains an Internet Web site to ~~either~~ post the annual compensation *information* of its public officials, ~~as specified, or post a link to officials that is posted on the Controller's Government Compensation in California Internet Web site. This bill would also define terms for the purposes of these new duties.~~ *This bill would require*

the Controller and local agencies to consult regarding the reporting requirements for the disclosure of compensation information.

By requiring a local agency to report and disclose additional information regarding its public officials in a specified manner, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 53892 of the Government Code is
2 amended to read:
3 53892. The report shall state all of the following:
4 (a) The aggregate amount of taxes levied and assessed against
5 the taxable property in the local agency, which became due and
6 payable during the next preceding fiscal year.
7 (b) The aggregate amount of taxes levied and assessed against
8 this property collected by or for the local agency during the fiscal
9 year.
10 (c) The aggregate income during the preceding fiscal year, a
11 general statement of the sources of the income, and the amount
12 received from each source.
13 (d) The total expenditures made by administrative departments
14 during the preceding fiscal year, a general statement of the purposes
15 of the expenditures, and the amounts expended by each department.
16 (e) The assessed valuation of all of the taxable property in the
17 local agency as set forth on the assessment roll of the local agency
18 equalized for the fiscal year, or, if the officers of the county in
19 which the city or district is situated have collected for the city or
20 district the general taxes levied by the city or district for the fiscal
21 year, the assessed valuation of all taxable property in the city or
22 district as set forth on the assessment rolls for the county equalized
23 for the fiscal year.

1 (f) The information required by Section 53892.2, as of the end
2 of the fiscal year.

3 (g) The approximate population at the close of the fiscal year
4 and the population as shown by the last regular federal census.

5 (h) Other information that the Controller requires.

6 (i) Any other matters necessary to complete and keep current
7 the statistical information on assessments, revenues and taxation,
8 collected and compiled by any Senate or Assembly committee on
9 revenue and taxation.

10 (j) In the case of cities, the information required by Section
11 53892.3.

12 (k) In the case of community redevelopment agencies, the
13 information required by subdivisions (a), (b), and (g) of Section
14 33080.1 of the Health and Safety Code. The Controller shall
15 forward the information required pursuant to subdivision (c) of
16 Section 33080.1 of the Health and Safety Code to the Department
17 of Housing and Community Development for publication pursuant
18 to Section 33080.6 of that code.

19 (l) The annual compensation of a local agency's public officials;
20 ~~including, but not limited to, separately listing the name and title~~
21 ~~of each public official and his or her monthly salary. For purposes~~
22 ~~of this subdivision, the definitions in Section 53908.5 shall apply.~~
23 *officials in accordance with reporting instructions developed by*
24 *the Controller pursuant to Section 53891 in consultation with*
25 *affected local agencies.*

26 SEC. 2. Article 10.5 (commencing with Section 53908) is
27 added to Chapter 4 of Part 1 of Division 2 of Title 5 of the
28 Government Code, to read:

29
30 Article 10.5. Local Agency Internet Posting of Financial
31 Information
32

33 53908. ~~(a) If a local agency agency, that is required to report~~
34 ~~to the Controller under Section 53891, maintains an Internet Web~~
35 ~~site, it shall post post, in a conspicuous location on its Internet~~
36 ~~Web site, the annual compensation of its public officials in a clear,~~
37 ~~visible, and searchable format that includes, but is not limited to,~~
38 ~~separately listing the name and title of each public official, and~~
39 ~~his or her monthly salary. The local agency shall update the posted~~
40 ~~compensation information at least annually. that is posted on the~~

1 *Controller's Government Compensation in California Internet*
2 *Web site.*

3 ~~(b) A local agency may comply with subdivision (a) by posting~~
4 ~~in a conspicuous location on its Internet Web site a link to the~~
5 ~~Controller's Government Compensation in California Internet Web~~
6 ~~site at www.publicpay.ca.gov.~~

7 53908.5. For purposes of this article, the following definitions
8 shall apply:

9 (a) "Compensation" means the salary, per diem, fees,
10 reimbursement for expenses, and employment benefits paid with
11 public funds.

12 (b) "Local agency" has the same meaning as the term is defined
13 in Section 53890.

14 (c) "Public official" has the same meaning as the term is defined
15 in Section 82048.

16 (d) "Salary" means any and all payments made by a local agency
17 as consideration for a public official's services to the local agency,
18 and include, but are not limited to, wages, health benefits, pension
19 benefits, insurance coverage, compensated vacation and leave
20 time, free or discounted transportation, payment or indemnification
21 of legal defense costs, and any other item of value received by the
22 public official from the local agency.

23 (e) "Per diem" means a fix sum payment from a local agency
24 that accrues daily to a public official when the public official is
25 required to incur increased daily living expenses.

26 SEC. 3. If the Commission on State Mandates determines that
27 this act contains costs mandated by the state, reimbursement to
28 local agencies and school districts for those costs shall be made
29 pursuant to Part 7 (commencing with Section 17500) of Division
30 4 of Title 2 of the Government Code.